stationery when the charge exceeds Rs. 50 a month or Rs. 600 a year.

(*i*) Expenditure for journey performed outside the limits of the Municipality by the Municipal employees within the State in the interests of the Municipality when the charge exceeds Rs. 100 in each case.

(*j*) Expenditure for alleviating distress caused by accidental fires when the charge exceeds Rs. 100 in each case.

(*k*) Expenditure in connection with the prevention and suppression of epidemics when the cost exceeds Rs. 250 in each case.

6. The Municipal Council may delegate, by resolution recorded in this behalf, all or any of its powers under the foregoing rules except under Rule 4, to the Managing Committee or to the Municipal Commissioner in Bangalore City and the President in Mysore City, subject to such restrictions and conditions as it may prescribe from time to time.

By Order,

R. RANGA RAO,

Chief Secretary to Government.

No. L. 5003—*Am. T.* 22-33-1, *dated Bangalore, the 6th January* 1934.

In exercise of the powers vested in Government under Section 12 (*g*) of the Mysore Amusements Tax Regulation, 1932, the following rules are issued for regulating the presentation and disposal of applications for exemptions from payment of entertainments tax under Section 8 of the said Regulation :—

(1) Applications for exemption from liability to the entertainments tax shall be made to the Deputy Commissioner of the District within which the entertainment is to be held.

(2) Such application shall be duly stamped and presented to the Deputy Commissioner at least ten clear days before the date fixed for the entertainment.

(3) The application shall contain the ground or grounds under which the exemption is claimed.

(4) The Deputy Commissioner may, on receipt of such application, make such enquiry as, in his opinion, is necessary and shall then dispose of the application himself in accordance with law or such other instructions as Government may issue in this behalf, unless the exemption asked for is in respect of a class of entertainments, in which case the Deputy Commissioner shall forward the application together with his opinion for orders of Government.

(5) Whenever the Deputy Commissioner has disposed of the application himself, he shall inform the applicant the substance of the order passed.

(6) Any person aggrieved by the order of the Deputy Commissioner may appeal to Government within seven days from the date of the order of the Deputy Commissioner. The order passed by Government on such appeal shall be final.

No. L. 5016—Am. T. 22-33-2, dated Bangalore, the 6th January 1934.

In exercise of the powers vested in Government under Section 13 of the Mysore Amusements Tax Regulation, 1932, and subject to the rules issued under Section 12 (g), Government are pleased to delegate to the Deputy Commissioners of districts the powers of Government under Section 8 to exempt, by a special order, any entertainment to be held in their respective jurisdictions, when such entertainment satisfies the conditions laid down in Sub-section (1) of that section.

By Order,

H. V. RAMASVAMI,

Secretary to Government,

General Department.